P 12

G. R. S. 58]

*Previous references.*

6 of 1901-2
& 4

*Later references.*

1902-3
(Municipal)

File No. 36 of 02-03

Serial Nos. 1—4

# GENERAL AND REVENUE SECRETARIAT.

*Serial Nos.* 1—4

Major ~~Part~~ B for February 1903.

SUBJECT.

Levy of taxation on sheep, goats and lime-kilns in the Chennapatna Municipality

| | Dy. No | Letter No | dated |
|---|---|---|---|
| 1. | 4208 / L 624 | 319. | 18.10.1902 |

From. The Municipal President, Bangalore District.

Submits information on certain points in connection with the Budget Estimates of the Municipalities for 1902-3.

Rd 731 6805, 4.11.02. To, The President

2. Requests to submit proposals with the resolution of the Board for levying octroi on sheep and goats etc.

3 6405 / L 1020, 600, 6.12.02 Submits the above resolution from the President.

Communicated

GPE—8,500—21.7.14

7

Extract from the abstract portion of the monthly vol: for December 1874.

× × × × × × ×

In reply, the commissioner of the Kaigan Division was informed that with certain exceptions the articles upon which municipal octroi must be levied and the rates of duty & subject to the maximum limit fixed, were left to the discretion of the municipalities, that the rates of duty proposed for the Shimoga municipality were approved (communicated to the Deputy Commissioners of the Bangalore, Kolar, Tumkur Division

Kharpoor 0.12.1874.

and Mysore Districts

(signed) C. Rangachiar
Rev: Secretary

Mysore Chief Commrs Office
Bangalore 31st Decr 1879

Introduction of License Tax on Lime Kilns.

2755-66 R 487 d/ 4/9/79

No 2755-66 - R. 487 Dated Bangalore 4th September 1879

Order thereon:- The Chief Commissioner apprehends that the renting Talukdar or even Sheristadar of the right to collect limestone would prove harrassing to those engaged in the trade. He considers that the government dues on limestone collected upon the surface of lands, or from hole from 1 to 4 feet deep would be most conveniently realized in the form of a tax on Kilns in which the lime is burnt. This tax may be fixed at Rs 10 per Kiln per annum in the large towns where the trade is remunerative, at Rs 5 in the Kasbas of Taluks or in large and important villages and at Rs 2 in other Villages the proceeds being credited to the head of Mohatarfa.

2. The collection of the stone as

be otherwise free on all Government lands, arable or unarable, provided no injury is done to the lands. The stone may be collected from occupied lands, only with the permission of the land-holders. This is not to preclude valuable quarries of limestone on Government or unoccupied land being rented out in specified localities at the discretion of the District authorities.

3. The levy of the tax on the kilns will convey no special right to the wood required for burning the lime, which must be obtained in the usual manner. The Government dues on lime stone carried beyond the frontier may be levied at fixed moderate rates per cart or bullock load where the same may be found necessary.

No 3324-34- R.564 Dated 29th September

4-34
56 D 29/9/79

1879.

Order thereon.— The orders of 1860 were intended to relieve the people from oppressive personal taxes and do not preclude the Government from enforcing its rights to limestone or other produce collected on Government unoccupied lands. The tax on lime kilns is now ordered as the simplest form of enforcing the above right as regards lime stone and it should be collected throughout the Province from the current year.

2. To remove any misapprehension on the subject the Chief Commissioner in modification of the order dated 4th September 1879, directs that the proceeds of the tax be credited not to Inchatarka but to "Land Revenue Misc. Rev

3. Lime kilns in Inam villages in

which stone collected within limits
of those Villages only is burnt will
not be subject to any tax to government

OFFICE OF THE DEWAN OF MYSORE

REVENUE AND GENERAL, DEPARTMENTS.

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## Short Office Note.

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Flag A. sl9

**Subject** Letter no 600 dated 6th December 19 from the President of the Municipalities in the Bangalore District.

Submitting the resolution the Municipal Board of Chennapatna to octroi on sheep and goats and for taxing lim Kilns in the Chennapatna Municipality.

**Note**

yl. 6-01-4

Flag B. sl4

In Government Proceedings 2119-2133 L.F. 13-02 dated 1st August 1902, sanction the Budget Estimates of the several municipalities in the Bangalore Distri an estimate of Rs 80 entered in the Budg of Chennapatna under "Sheep and Goa was tentatively retained, pending the submission of a separate reference in regard to the introduction of octroi Sheep and goats in that town an orders of Government thereon

1(a) Thereupon the President

flag C sl 7. letter no 379 dated 18/10/02 requested sanction to the levy of octroi on sheep and goats in the Chennapatna Municipality at one anna per head. In reply to a further enquiry the President with his letter now under reference submits the Boards (X) resolution from which it appears that the duty of octroi on Sheep and Goats was sanctioned in Pro no 13396-7 L.7 387 92 dy 10/4/901. flag D. sl 8

(6) It is submitted that the estimates under Sheep and goats do not appear in the Budgets of 1901-1902, and the estimate for 1902-1903 may accordingly be accepted, as the introduction of the duty was already sanctioned

2 In para 5 of Government Order no 2119-2133 L.7 13-c2 dy 1/8/02, an estimate of Rs 50 entered in the Budget of Chennapatna under "Lime Kilns" was also allowed to stand, pending information from the President as to whether the lime kilns are situate within Municipal limits and if so, the number of Kilns, the rate of duty levied on each and the authority under which the duty is levied should be stated

(a) Thereupon the President states

flag C sl 7 that there are 10 lime Kilns situated within the Municipal limits of Chennapatna

Enquiry on point need not have been made — flag B sl 4

that it is proposed to tax ~~them~~ at Rs 5 per kiln as per orders of 1881 contained in the Mysore Revenue ⊗ ~~Manual~~ Manual of 1886. In reply to a further enquiry, the President with his letter now under reference submits the Boards ⊗ resolution from which it appears that the license fees on lime kilns were being levied from the commencement and shown in ~~the~~ annual Budgets.

⊗ A. fair copy of orders put up. flag E

⊗ flag A

It is submitted that the item "Lime Kilns" was under Proceedings No 2753-66 / 3324-34 / R 564 487 dt 4/9/79, an item of Trichatarpa revenue, which was transferred to and is being enjoyed by the municipalities. But under the ~~recent~~ + passed soon afterwards orders, revenue from "Lime Kilns" was ordered to be credited to Land Revenue which has not been transferred to municipalities. Orders are, solicited as to whether the municipality may be allowed to credit the revenue to Municipal funds as heretofore and the estimate accepted.

Draft accepting the estimates is submitted for approval or other orders

Ord 9.1.03

Subt to the Dewan through the 2nd / 4

The Estimate as regards the octroi on sheep and goats may be accepted -

6

As regards the tax on lime kilns, as it appears that the Municipality had been all along engaging the income therefrom although such income (as an income of past tenure) has not been formally assigned to the Municipality, the same may, it is submitted, be allowed to continue.

The draft has been prepared accordingly. 30/1/03

L 13 401
31-1-03

The estimate under "sheep & goats" seems all right and may be passed - There is an item already sanctioned -

The question of the disposal of the remaining item, viz tax on lime kilns is an authorised one & which is in the absence of formal appointment; the Board is not entitled - This is a general question which I think ought to be considered in Council - If asked by the Diwan, I would move the former & say that the latter is reserved for Council consideration.

T.J.K
Submit to the Diwan 2/2/03
2/2/03 Yes
Show the draft to the Sec'y 12/2/03
4/2 12/2.

2624.

4208.

1 OCT. 1902

1902/03. (7)

FROM The Municipal President of the Bangalore District

To The Secretary to the Govt. of Mysore

Dated 18th
Despatched 20th } October 1902

Received

General No.

D No. 3111

Enclosure No.

SECTION Municipal

FILE No. 27-

SER'AL No.

Govt Pro: No 2119-2133 of 27. 13-1902

The 1st August 1902.

Submits information on certain points in connection with the budget estimates of the Municipal Office

X. 6 of 1901-2

8 No 4

27 Aug 1902

22.10

Draft draft

24 10 02

D. O. No. ;

Municipal President's Office
Bangalore District
Bangalore 18th October 1902

From

H. H. Sparkes Esqre
Municipal President
Bangalore District

To

H. V. Nanjundayya Esqre M.A, M.L
Secretary to the Government
of Mysore
General and Revenue Departments.

Sir,

With reference to Government Proceedings No. 2119-2133 of the R. F. 13-1902 1st August 1902, sanctioning the budget estimates of the Municipalities in this District for the year 1902-03, I have the honor to state as follows.-

2. In regard to para 2.—It is proposed to levy octroi on sheep and goats in the Channapatna Municipality at the rate of 1 anna per head and the probable amount

that would be realized thereby would be Rs. 807. Sanction to this is sought for.

3. In regard to para 5.- The line-Kilus are situated within the Municipal limits. They are ten in number and it is proposed to tax them at Rs. 5/ per Kilu, as per orders of 1881 contained in the Mysore Revenue Manual of 1886.

I have the honor to be,
Sir
Your most obed
[signature]
Municipal President

1902

From

(8)

THE SECY. TO THE GOVT. OF MYSORE,
GEN. & REV. DEPTS.

To

The President of the Municipality
in the Bangalore Dist.

SECTION

FILE No.

SERIAL No.

Dated 4-11-02

Despatched

Received

General No. 6895 R.L. 731.

L.R. No. 13-02

Enclosure No.

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His letter No 3798 the 18th October 1902 submitting explanation in re estimates of Rs 80 and Rs 50 under Receipts in the current years brought from sheep and goats, and Lime Kilns respectively.

of the Channapatna Municipality

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With reference to the above has the honour to request that the President will be so good as to submit to the resolution of the Board proposals for levying octroi on Sheep and goats, and in the Channapatna Municipality for taxing lime-kilns, to the ~~the resolutions of the Board~~

~~on these matters~~, and to observe that the estimates referred to in his letter which are tentatively recommended in the Budget cannot be finally sanctioned until the proposals ~~now called for are~~ ~~submitted~~ are submitted

Yours obedt

93
31/10/1902
Asst Secretary S.

5 (9) 6405 L 1020

9-DEC. 1902

1902/03

From The Municipal President
Bangalore District

To The Secy to the Govt
of Mysore
Rev: Dept

Dated 6th
Despatched Dec 1902
Received

General No.
No. 600

Enclosure No. One.

SECTION 12

FILE No.

SERIAL No. 2

Secy's docket No. 6805 xl8 of
L713-1902

4th Nov 1902.

Submits the resolution
Municipal Board of
for fixing sheep and goats &
hare skins in the municipality
to the
Act II 1929

L 7
9.1202

Secy
Rev 9/12/02
Rev 10 12/12

signed H. Lecture Municipal ... Municipal ... 10-12

D. No 600
Enc. one

Office of the President of the
Municipalities in the
Bangalore District
Bangalore 6th December 1902

From,

H. H. Sparkes Esq
Municipal President
Bangalore District

To,

H. V. Ranjmsayya Esq MA MRL
Secy. to the Govt of Mysore.
Rev: Revl Deptt

Sir,

With reference to your docket No 6805/818 of 2713-1902 of the 4th November 1902, requesting that the resolution of the Municipal Board of Chennakatta for taxing sheep and goats and lime kilns in the Municipality may be forwarded, I have the honor to submit the same, herewith.

I have the honor to be,

Sir,

Your most obedient Servant

H. H. Sparkes
President

Encl: Lr. 3

Cheruvupalem Municipality.

[illegible] H. Seetha Ramaiah
Vice President.

సభ్యులకు.

| | |
|---|---|
| 1 శ్రీ [illegible] | 1 శ్రీమతి [illegible] |
| 2 శ్రీ [illegible] | 2 శ్రీ [illegible] |
| 3 శ్రీ [illegible] | |
| 4 శ్రీ [illegible] | |
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| 8 శ్రీ [illegible] | |

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II [illegible]

6 7

(14)

Read:-

Letter No.379 dated 18th October 1902 from the President of the Municipalities in the Bangalore Dist, submitting the explanation called for in Govt.Proceedings No.2119-2135 -L.F.13-02 dated 1/8/02 in regard to the estimates of revenue viz Rs. 80 and 50 in the current year's budget of the Chennapatna Municipality under "Sheep and Goats", and "Lime-kilns" respectively.

2. Letter No 600 dated 6th December 1902, from the same officer, submitting, as called for in this office No.6805/L.F.13-02 dated 4/11/02, the resolution of the Municipal Board of Chennapatna for taxing sheep and goats and Lime kilns in the Municipality.

SECTION

FILE No.

SERIAL No.

R.L 1402

order thereon No 11929-30 D/17/11/03
27.12-02

The estimate of Rs.80/- under receipts entered in the current year's budget of the Chennapatna Municipality, under sheep and goats, is accepted as octroi duty was ordered to be levied on sheep and goats at the rate of one anna per head in Pro. No.13536-7/L.F.38-02 dated 10/4/01.

2. The estimate of Rs.50 under Lime Kilns on the side of receipts, in the same budget raises a general question which ~~accordingly~~ is reserved for further consideration and for separate orders.

(As draft-ed/p)
P.P. Pai under.

Sd/-

The President of Panels: Mangalore
" Controller. "Asst.